

810-5-9-.14 Petition for Refund for Fees Erroneously Paid for IFTA Decals.

(1) **Carriers Licensees** who purchase IFTA decals in error, ~~then dissolve the business before affixing the decals to the qualified motor vehicle(s) will may~~ be entitled to a refund of the decal fee. ~~The business must have been dissolved prior to January 1.~~

(2) **Carriers Licensees requesting a refund of decal fees** must complete and submit the Petition for Refund for Fees Erroneously Paid for IFTA Decals Form MV:IFTA-PDR; and the unused decals to the Alabama Department of Revenue, ~~Motor Vehicle Division, IFTA Section.~~

(3) The **Petition for Refund for Fees Erroneously Paid for IFTA Decals shall contain the** following information ~~shall be provided by the carrier before a refund may be issued;~~

(a) Name. If the business is individually owned, enter the owner's name. If the business is a partnership, enter the legal name of the partnership. If the business is a corporation, enter the legal name exactly as it is registered with the Secretary of State for the State of Alabama. If the business is a limited liability corporation (LLC) enter the legal name of LLC;

(b) Taxpayer ID Number (FEIN or SSN);

(c) Doing Business As (Trade Name) if applicable;

(d) Telephone Number, including the area code;

(e) Address. This is the mailing address of the carrier;

(f) City;

(g) State;

(h) Zip Code;

(i) Contact Person;

(j) Type of Ownership- Indicate whether the business is owned by an individual, a partnership, corporation, or other type of entity, specifying the entity type;

(k) Indicate the range of decal numbers purchased in error. If there are skips in the decal numbers, attach an additional sheet and list each decal number;

(l) Provide a detailed statement as to why the petitioner believes the refund should be granted. Additional sheets may be attached if necessary. ~~The petition may be denied if sufficient information is not submitted;~~

(m) Number of decals purchased in error;

(n) Total Refund amount requested;

(o) Authorized signature, under penalties of perjury, that the petition for refund is true, correct, and complete. If the entity is a sole proprietorship, the owner must sign this form. If the entity is a corporation, a corporate officer must sign. All partners must sign if the entity is a partnership. An agent may sign for a LLC. An attorney or agent of the taxpayer may sign the form provided this action is specifically authorized by a power of attorney;

(p) Title of person(s) signing the petition for refund;

(q) Date the petition was signed; -

(r) The petition must be notarized.

(4) The Petition for Refund ~~will be denied must be notarized.~~ ~~Failure to secure a notarization will result in the form being~~ and returned to the petitioner if sufficient information is not submitted.

(5) ~~All unused decals must accompany the petition for refund form.~~ The Department will not refund fees for used decals (i.e., decals previously affixed to a vehicle).

(6) Refunds will not be issued for amounts under \$10 ~~the number of unused decals returned to the Department.~~ Decal fees shall not be prorated.

(7) A licensee may appeal the denial of a petition for refund by filing a notice of appeal in accordance with Section 40-2A-7(c)(5), Code of Alabama 1975.

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Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975
History: New rule: Filed November 28, 2001, effective January 2, 2002.